



# Intangible Personal Property Tax Application for Extension of Time to File Return

DR-602  
R. 12/02

Taxable year \_\_\_\_\_

Save processing time and dollars, please apply by phone (1-800-550-6713).

**Taxpayer should complete Section A and the front and back of Section C**

## Section A (To be completed by taxpayer)

### For Corporations, Partnerships, and Fiduciaries Enter:

Federal Employer Identification Number   -

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

### For Individual and Joint Accounts Enter:

Social Security Number

-   -

Spouse's SSN

(if filing a joint return only)

-   -

Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.0721, Florida Statutes, and not subject to disclosure as public records.

Check type of return to be filed:

☐ DR-601 I

☐ DR-601C

check one:

☐ corporation

☐ partnership

☐ fiduciary

☐ DR-601G

TOTAL AMOUNT REMITTED

\$  .

☐ Check here if you transmitted funds electronically

## Section B (To be completed by the Department of Revenue)

☐ 1. Your application for extension has been denied due to late filing. Your application was post-marked or signed after the original due date of June 30.

☐ 2. Other (Explanation) \_\_\_\_\_

\_\_\_\_\_

Date

Name and Title

### Mail entire application to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0140

\*\*\* DO NOT DETACH \*\*\*

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## Section C

(To be completed by taxpayer)

### For Corporations, Partnerships, and Fiduciaries Enter:

Federal Employer Identification Number   -

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).

An extension of time until September 30, \_\_\_\_\_ is hereby requested in which to file for taxable year \_\_\_\_\_.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

### For Individual and Joint Accounts Enter:

Social Security Number

-   -

Spouse's SSN

(if filing a joint return only)

-   -

Check type of return to be filed:

☐ DR-601 I

☐ DR-601C

check one:

☐ corporation

☐ partnership

☐ fiduciary

☐ DR-601G

TOTAL AMOUNT REMITTED

\$  .

☐ Check here if you transmitted funds electronically

061503

# INSTRUCTIONS FOR FILING FORM DR-602

DR-602  
R. 12/02

**Who May File** - This application is to be used by a taxpayer to request an extension of time to file an intangible personal property tax return.

**When to File** - Your application for extension must be filed on or before June 30 of the tax year. Applications postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday or state or federal holiday.

**How to File** - Please use our TeleFile system to apply. On a touch-tone phone, dial 1-800-550-6713 and follow the prompts. For each return required to be filed, a separate application for extension of time must be filed. **Blanket requests for extensions of time for filing more than one return will not be granted.**

**Where to File** - Submit applications for extension of time to:

FLORIDA DEPARTMENT OF REVENUE  
5050 W. TENNESSEE ST.  
TALLAHASSEE, FLORIDA 32399-0140

**Consolidated Returns** - If a Florida consolidated return is to be filed, the parent corporation may request an extension to include its subsidiaries. In that case, attach a statement, giving the name, address, and FEIN of each Florida member of the affiliated group for which the extension is requested.

**An extension of time will be granted if the application is filed on or before June 30.**

**How Your Extension of Time Will Affect Your Tax Return -**

An extension of time will be granted for filing the return or reporting and paying the tax due required under Chapter 199, F.S. The extension covers penalty only. Interest is due on tax not paid on or before June 30. You will be notified by the Department of Revenue **only** if the extension is denied.

**Length of Extension** - The return and payment **must** be postmarked on or before September 30 to avoid penalty. The extension period will not be extended if September 30 falls on a weekend or holiday.

**Discount Periods** - An extension of time may not be used to extend the discount periods.

**Penalties** - No penalty will be assessed if the return is filed and taxes are paid during the extension period.

Failure to file the return **or** pay the tax due within the extended time (by September 30) will result in the assessment of penalties from the due date (June 30) until the date the return is filed **and** the tax is paid.

**The penalties are:**

- 1) A delinquency penalty of 10% per month or portion of a month not to exceed 50% of the tax due.
  - 2) A specific late-filing penalty of 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.
- \*The combined total of the delinquency penalty and specific late filing penalty cannot exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.**
- 3) A late reporting penalty of \$100 upon any corporation that has elected to file as agent for its shareholders and does not timely file a notice required under s. 199.062(2), F.S.

**Interest** - A floating rate of interest applies to underpayments and late payments of tax. The rate will be updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

**Signature** - The form must be signed by the taxpayer, a partner, an officer of the corporation, or a person authorized by the taxpayer.

\*\*\* DO NOT DETACH \*\*\*

Does this application also cover subsidiaries to be included in the Florida consolidated return?

If **"yes,"** attach a statement giving the name and FEIN of each Florida member of the affiliated group for which the extension is requested.

**Under penalties of perjury, I declare that I have been authorized by the taxpayer named to make this application, and that to the best of my knowledge and belief the statements herein are true and correct [§199.232(2); 92.525(2); 837.06, F.S.].**

Signature of Officer or Taxpayer

Title

Date